Semester/Year: SP 2019

Lecture Hours: 4 Lab Hours: 0 Credit Hours: 4

Class Time: noon-12:50PM Days: M-TH Room: BU 127

Instructor’s Name: Liz Ott

Instructor's Contact Information: Office Phone: 268-2493-voice mail Email: lott@caspercollege.edu

Office Hours: M/W 1-2:50 PM, T/Th 1-1:50 PM or by appointment

Course Description: This course examines the fundamental concepts and procedures used in the preparation of the basic financial statements of business entities. It covers generally accepted accounting principles, accounting terminology, the usefulness of financial statements and the role that judgment plays in accounting.

Statement of Prerequisites: A “C” or better in ACCT 1000, ACCT 1905 or Math 0930, or an ACT Math score of 23 or better or an appropriate math placement exam score within the past year.

Institutional Outcomes:

☐ Demonstrate effective oral and written communication
☐ Use the scientific method
☒ Solve problems using critical thinking and creativity
☐ Demonstrate knowledge of diverse cultures and historical perspectives
☐ Appreciate aesthetic and creative activities
☐ Use appropriate technology and information to conduct research
☐ Describe the value of personal, civic, and social responsibilities
☒ Use quantitative analytical skills to evaluate and process numerical data

Program Goals: To give students interested in the field of accounting a fundamental understanding of the language of business (accounting). To prepare them for either an entry level position in the accounting field, or further studies at the four year level.

Course Goals: To teach students basic accounting principles and concepts, and how they relate to an economic unit. To prepare students for advancement to ACCT 2010: Principles of Accounting I.

Course Objectives:

1. Understand and use accounting/business terminology
2. Demonstrate the understanding of debit and credit rules by analyzing and recording various business transactions.

Students should be able to take various business transactions through the entire accounting cycle, culminating in the financial statement preparation, closing entries and preparation for the new cycle; concepts which will be more fully developed in ACCT 2010: Principles of Accounting I.
Methodology: This is a mastery based course. This means that you must master the material in each chapter before moving on to the next chapter. Extensive problem solving will be utilized. We will attempt to cover one chapter a week. The requirements to pass a chapter are as follows:

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Requirement Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adaptive Study Quiz</td>
<td>Complete</td>
</tr>
<tr>
<td>Homework</td>
<td>80%</td>
</tr>
<tr>
<td>Quizzes</td>
<td>75%</td>
</tr>
<tr>
<td>Tests</td>
<td>70%</td>
</tr>
</tbody>
</table>

While the homework and quizzes themselves do not count toward your final grade in any way, **COMPLETION** of that work will. Test scores also do not affect your grade unless you have to take them more than twice. Taking a test more than twice drops your test points by one point for each additional take. I.E., If you take a test three times, your max points would be 9 points, etc. Your final grade is determined by the amount of work you do each week. You earn points on a weekly chapter basis in the following way:

1. 1 hour work in Acct class/day completed within time frame
2. Pass a chapter test within time frame (see schedule below)

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Max Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 hour work</td>
<td>10 pt max</td>
</tr>
<tr>
<td>Pass a chapter test</td>
<td>10 pt max</td>
</tr>
</tbody>
</table>

Note that work done in class is restricted to work done on homework or quizzes. Tests are completed in the testing center (see details below). **Incompleteness penalty:** If you do not **finish** all 7 chapters, then you will be assigned a **final grade of F**.

**Sequence of assignments- these are set up as prerequisites, so this sequence must be followed on each chapter:**

**LearnSmart (LS):** MUST be done ahead of time to allow for proper completion of homework and quizzes. You will not be allowed access to the homework and quizzes until you have completed the LearnSmart for each chapter. These can be done at home on your computer. They are basically the lecture material for the class. To access the LearnSmart go to the connect website listed below and enter the access code that comes with your textbook to register online at this website. (See instruction sheet attached).

**Homework:** Homework assignments for each chapter will also be set up online at the connect website listed below. Completing the LearnSmart is a prerequisite for accessing the homework assignment.

**Quizzes:** Quizzes will also be made available in Connect for purposes of preparing for unit tests. You will need to go online to the connect website. Completing both the LearnSmart and the homework is a prerequisite for accessing the quizzes.

**Tests:** Once you have successfully completed the adaptive study quiz, homework and quizzes, you will be able to access the chapter tests. Tests are **proctored**. You will need to set up an appointment at the TC (Testing Center –Business Building) **24 hours in advance** of taking the test. These appointments can be set up using the TC’s online scheduling. When you go in to take the test, go to the connect website and select the appropriate test. Once you’ve selected the test, a password will be required. The proctor will type in the appropriate password. Note: You are only permitted one attempt at a time. If you need to retake the exam, you will need to set up another appointment.

**Final:** The final exam in this class will also be proctored at the Testing Center. You will be allowed to take the final exam after you have completed the chapter 12 test. It is a paper test. If you score less than 65% on the final exam, your overall grade will be lowered by one letter grade. If you score higher than 90% on the final, your overall grade will be increased by one letter grade.
**Attendance:** Attendance will be taken daily. Students who have **more than 10 absences will be assigned a final grade of F.**

**Miscellaneous:** Please turn off cell phones when entering the classrooms and put them where they will not be used during the class period. This includes texting.

---

**Evaluation Criteria:**

**GRADING:**
The grading will be based on total points earned during the semester: chapter points, your score on the final, and your incompleteness penalty.

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attendance/Class work on chapter</td>
<td>70</td>
</tr>
<tr>
<td>(7*10)</td>
<td></td>
</tr>
<tr>
<td>Tests (7*10)</td>
<td>70</td>
</tr>
<tr>
<td>Final-comprehensive (cannot be dropped—missing the final will result in an F for the semester). Note also 65% and 90% cut-offs</td>
<td></td>
</tr>
</tbody>
</table>

**Total points possible**

140

To get: you need:

- **A** 126 points
- **B** 112
- **C** 98
- **D** 84
- **F** 83 and under

**NOTE:** Final totals are not rounded, so the **exact** points for the cut off must be achieved. Example: 125 points is a very high B, but still a B.

Casper College may collect samples of student work demonstrating achievement of the above outcomes. Any personally identifying information will be removed from student work.

---


**Class Policies:** Last Date to Change to Audit Status or to Withdraw with a W Grade: November 8, 2018.

**Student Rights and Responsibilities:** Please refer to the Casper College Student Conduct and Judicial Code for information concerning your rights and responsibilities as a Casper College Student.

**Chain of Command:** If you have any problems with this class, you should first contact the instructor to attempt to solve the problem. If you are not satisfied with the solution offered by the instructor, you should then take the matter through the appropriate chain of command starting with the Department Head/Program Director, the Dean, and lastly the Vice President for Academic Affairs.

**ADA Accommodations Policy:** If you need academic accommodations because of a disability, please inform me as soon as possible. See me privately after class, or during my office hours. To request academic accommodations, students must first consult with the college’s Disability Services Counselor located in the Gateway Building, Room 344, (307) 268-3995, hheuer@caspercollege.edu. The Disability
Services Counselor is responsible for reviewing documentation provided by students requesting accommodations, determining eligibility for accommodations, and helping students request and use appropriate accommodations.

**Official Means of Communication:** Casper College faculty and staff will employ the student's assigned Casper College email account as a primary method of communication. Students are responsible to check their account regularly. This is also, where you will find course evaluation links during course evaluation periods.

**ADA Accommodations Policy:** If you need academic accommodations because of a disability, please inform me as soon as possible. See me privately after class, or during my office hours. To request academic accommodations, students must first consult with the college’s Disability Services Counselor located in the Gateway Building, Room 344, (307) 268-3995, bheuer@caspercollege.edu. The Disability Services Counselor is responsible for reviewing documentation provided by students requesting accommodations, determining eligibility for accommodations, and helping students request and use appropriate accommodations.

**Harassment and discrimination:** Casper College seeks to provide an environment that is free of bias, discrimination and harassment. If you have been the victim of sexual harassment/gender or sex discrimination/sexual misconduct/assault, we encourage you to report this. If you report this to an employee, she or he must notify our college's Title IX Coordinator, Linda Toohey, Associate Vice President for Student Services, 125 College Drive, GW 412, Casper, WY 82601; (307) 268-2667; linda.toohey@caspercollege.edu about the basic facts of the incident. Employee concerns should be directed to the Human Resources Director. For more information about your options, please go to: caspercollege.edu/nondiscrimination

<table>
<thead>
<tr>
<th>Course Content</th>
<th>Due</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chapter</td>
<td>Date</td>
<td>Topic</td>
</tr>
<tr>
<td>1</td>
<td>1-31</td>
<td>Accounting in Business</td>
</tr>
<tr>
<td>2</td>
<td>2-13</td>
<td>Analyzing &amp; Recording Transactions</td>
</tr>
<tr>
<td>3</td>
<td>2-28</td>
<td>Adjusting Accounts for Financial Statements</td>
</tr>
<tr>
<td>4</td>
<td>3-14</td>
<td>Completing the Accounting Cycle</td>
</tr>
<tr>
<td>5</td>
<td>4-4</td>
<td>Accounting for Merchandising Operations</td>
</tr>
<tr>
<td>6</td>
<td>4-23</td>
<td>Inventories and Cost of Sales</td>
</tr>
<tr>
<td>7</td>
<td>5-8</td>
<td>Accounting Information Systems</td>
</tr>
<tr>
<td>FINAL</td>
<td>5-10</td>
<td>Comprehensive Final (MUST BE COMPLETED May 10, 4PM)</td>
</tr>
</tbody>
</table>

**NOTE:** If you have any questions regarding the syllabus or materials assigned in this class, please ask for verification. Planning for success includes knowing what is expected of you!
student registration info

course

ACCT Redesign SP19
with LearnSmart

instructor

Liz Ott

section

ACCT Redesign SP2019

how to register:

It's easy! Go to your section web address and click register now.

section web address:

http://connect.mheducation.com/class/ott-acct-redesign-sp2019

Having trouble registering?